

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
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**ORDER GRANTING DEBTORS' SEVENTY-EIGHTH OMNIBUS OBJECTION
TO CLAIMS (DUPLICATIVE OF TRUSTEE / NO LIABILITY CLAIMS)**

Upon the seventy-eighth omnibus objection to claims, dated January 13, 2011 (the "Seventy-Eighth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the Duplicative of Trustee Claims on the grounds that such claims are substantively duplicative of the corresponding Trustee Claims and are claims for which the Debtors have no liability, all as more fully described in the Seventy-Eighth Omnibus Objection to Claims; and due and proper notice of the Seventy-Eighth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Seventy-Eighth Omnibus Objection to Claims.

of New York; (vi) the claimants listed on Exhibit A attached to the Seventy-Eighth Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Seventy-Eighth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Seventy-Eighth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Seventy-Eighth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicative of Trustee Claims”) are disallowed and expunged; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Trustee Claims”) will remain on the claims register subject to the Debtors’ right to further object as set forth herein; and it is further

ORDERED that nothing in this Order or disallowance and expungement of the Duplicative of Trustee Claims constitutes any admission or finding with respect to the Trustee Claims, and the Debtors’ rights to object to the Trustee Claims on any basis

are preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Seventy-Eighth Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed hereto and (ii) the Trustee Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
March 3, 2011

s/James M. Peck
Honorable James M. Peck
United States Bankruptcy Judge

Exhibit 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 78: EXHIBIT 1 - DUPLICATIVE OF TRUSTEE / NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
1	STAALBANKIER S N.V. LANGE HOUTSTRAAT 4- 8 CW 'S- GRAVENHAGE, 2511 NETHERLANDS	09/22/2009	08-13555 (JMP)	27413	Undetermined	TOPAZ FINANCE LIMITED SERIES 2005-1 C/O BANK OF NEW YORK MELLON- LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA-VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	09/21/2009	08-13555 (JMP)	25833	Undetermined	Duplicative of Trustee / No Liability Claim
2	STAALBANKIER S N.V. LANGE HOUTSTRAAT 4- 8 CW 'S- GRAVENHAGE, 2511 NETHERLANDS	09/22/2009	08-13888 (JMP)	27414	Undetermined	TOPAZ FINANCE LIMITED SERIES 2005-1 C/O BANK OF NEW YORK MELLON- LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA-VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	09/21/2009	08-13888 (JMP)	25831	Undetermined	Duplicative of Trustee / No Liability Claim

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OMNIBUS OBJECTION 78: EXHIBIT 1 - DUPLICATIVE OF TRUSTEE / NO LIABILITY CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
3	STAAL BEWAARBEDRIJF BV LANGE HOUTSTRAAT 8 2511 CW S- GRAVENHAGE PO BOX 327 2501 CH S- GRAVENHAGE NETHERLANDS	09/22/2009	08-13888 (JMP)	27441	Undetermined	TOPAZ FINANCE LIMITED SERIES 2005-1 C/O BANK OF NEW YORK MELLON- LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA-VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	09/21/2009	08-13888 (JMP)	25831	Undetermined	Duplicative of Trustee / No Liability Claim
4	STAAL BEWAARBEDRIJF LANGE HOUTSTRAAT 8 2511 CW S- GRAVENHAGE PO BOX 327 2501 CH S- GRAVENHAGE NETHERLANDS	09/22/2009	08-13555 (JMP)	27442	Undetermined	TOPAZ FINANCE LIMITED SERIES 2005-1 C/O BANK OF NEW YORK MELLON- LONDON BRANCH, THE ATTN: SANAJAY JOBANPUTRA-VICE PRESIDENT GLOBAL CORPORATE TRUST ONE CANADA SQUARE LONDON, E14 5AL UNITED KINGDOM	09/21/2009	08-13555 (JMP)	25833	Undetermined	Duplicative of Trustee / No Liability Claim
TOTAL					\$0.00						